

DCARC PROCEDURES FOR EVALUATION OF CSDR PLANS

Purpose

The purpose of this document is to provide DCARC analysts with step-by-step procedures on how to properly review Cost and Software Data Reporting (CSDR) Plans and their accompanying documentation.

Overview

DD 2794 is a government form without an accompanying Data Item Description (DID). The DCARC has consequently developed instructions for completing the DD 2794 form. These instructions, which may be found on the DCARC website (<http://dcarc.pae.osd.mil>), provide an element by element definition of each item on the DD 2794 form and some explanatory text on how to fill out each item.

This document, based on those instructions, provides the procedures to be used by DCARC analysts in evaluating CSDR Plans and their accompanying documentation. All deviations from these evaluation procedures must be agreed to by the given program's entire Cost Working Integrated Product Team (CWIPT) and approved by the DCARC.

Requirement Documents

Requirements: CSDR requirements are derived from the following documents:

- DoD Directive 5000.1(Defense Acquisition System)
- DoDI 5000.2 Operation of the Defense Acquisition System),
- DoDD 5000.4 "OSD Cost Analysis Improvement Group (CAIG)",
- DoD 5000.4M "Cost Analysis Guidance and Procedures",
- DoD 5000.04-M-1 "Cost and Software Data Reporting (CSDR) Manual"
- MIL-HDBK-881A – Work Breakdown Structure (required via Acting USD(AT&L) EVM Policy Memo dated March 7, 2005¹)
- Data Item Descriptions
 - **DI-MGMT-81334C** Contract Work Breakdown Structure
 - **DI-FNCL-81565B** DD Form 1921, "Cost Data Summary Report"
 - **DI-FNCL-81566B** DD Form 1921-1 "Functional Cost-Hour Report"
 - **DI-FNCL-81567B** DD Form 1921-2 "Progress Curve Report"
- DD Form 2794 Instructions (Can be found on DCARC website.)

CSDR Plans Background

Several years ago the DCARC instituted the concept of an overarching CSDR Program Plan. A program plan is required for each of the three acquisition phases under the purview of DCARC CSDR reporting policy, i.e., Systems Development and

¹ "A common work breakdown structure that follows the DOD Work Breakdown Structure Handbook (MIL-HDBK-881) shall be used for the CPR, IMS and Contractor Cost Data Reporting (CCDR)."

Demonstration (SDD), Low Rate Initial Production (LRIP) and Production. Program plans were instituted for the purpose of ensuring that the appropriate MIL-HDBK-881 WBS was used as the basis for the individual prime contract plan between the government and prime contractor. It has other benefits as well. It provides an overarching view of all cost and software reports and dictionaries that will be forthcoming from all participants who receive individual contract and subcontract CSDR Plans. CSDR Contract Plans are prepared whenever the government contracts directly with a prime contractor during a particular acquisition phase. There may be multiple contract numbers between the government and various industry partners within a particular acquisition phase and some, but not all, of these contracts may meet the dollar threshold for CSDR reporting. After the CWIPT, with DCARC concurrence, has agreed the on scope of CSDR reporting, individual contract plans are prepared for CAIG approval in advance of the request for proposal (RFP) and contract award. Any known subcontracts between the prime and its suppliers that are similarly acknowledged by the CWIPT to require CSDR reporting require the creation of individual subcontract plans.

DCARC IT Environment

The DCARC maintains an E-Room for every Major Defense Acquisition Program (MDAP). An E-Room is a collaborative electronic room in which members of a particular MDAP's CWIPT come together on-line to develop, review, vote, and approve each CSDR Plan product. E-Rooms are established and maintained by the DCARC analyst in charge of each MDAP. Each MDAP E-Room is the venue where all CSDR Plan required documentation is uploaded, reviewed, voted, accepted, and ultimately archived. Individual MDAP E-Rooms are organized around the acquisition phases, SDD, LRIP and Production. There is also a working area in which documentation for plans in process is uploaded and reviewed.

Roles and Responsibilities of the Major CSDR Plan Stakeholders

Although the following list is not all-inclusive, it details the primary stakeholder responsibilities. (The all-inclusive list may be found in DoD 5000.04-M-1.)

- Program Management Office
 - Responsible for preparing and submitting all CSDR Plans and their associated documentation into a working subdirectory for a particular MDAP E-Room.
- Service Cost Centers
 - Responsible for reviewing and voting on all draft CSDR Plans.
- OSD CAIG
 - Responsible for reviewing and voting on all draft CSDR Plans.
- DCARC
 - Responsible for:
 - Developing and maintaining each MDAP E-Room.
 - Coordinating the submittal of all required CSDR Plan documentation by the Program Office into the E-Room.
 - Reviewing all CSDR Plan documentation submitted by the Program Office and providing timely feedback to the Program

Manager regarding the acceptability of each individual CSDR Plan document.

- Establishing a voting poll or simple vote within the working subdirectory of the E-Room so that CWIPT members can cast their votes for each individual CSDR Plan and its associated documentation.
- Obtaining a reference number, entering the reference number into the plan, uploading the “final” plan into the E-Room, and printing the final plan and CAIG Chairman’s letter.
- Preparing the transmittal documentation to the OSD CAIG, including: a letter for the CAIG Chairman’s signature formalizing the plan(s) and providing instructions to the Program Office; pertinent background information that explains the nature of the plan(s) being submitted; and a description of the level of participation by the CWIPT members in the development and review of the plan(s), including those stakeholder organizations that did not actively participate and/or cast a vote for the plan(s).

PROCEDURES FOR EVALUATION OF CSDR PLANS (DD FORM 2794)

The following paragraphs provide the step-by-step procedures used by the DCARC to evaluate CSDR plans. The first section addresses program plans, while the second section addresses contract and subcontract plans. The Summary Guide to CSDR Plans, shown in Table C4.T1 in Chapter 4 of the CSDR Manual (DoD 5000.04-M-1) contains the key attributes of CSDR Plans and how they compare among program plans, contract plans, and subcontract plans.

Note that:

- Program plans should be updated and resubmitted whenever:
 - A new contract or subcontract plan is developed;
 - An existing contract or subcontract plan is deleted.
 - The Program Overview, Contracting Approach, or Quantities change
 - A new program cost is reported in a SAR (the RDT program cost should be able to be tracked to match the SAR value)
- Contract/subcontract plans should be updated and resubmitted whenever:
 - An item for which a TBD had been entered is changed to an actual value;
 - A new reporting event is added to item 14;
 - An existing reporting event is removed from item 14;
 - A change is made to the work breakdown structure (WBS);
 - A substantive change is made to the Integrated Master Schedule.
 - Although the final determination of what constitutes a substantive change is left to the Program Office, for guidance, a two-week slip of a scheduled event would not constitute a substantive change, but a one-year slip would.

- Contract/subcontract plans need not be updated and resubmitted when a non-substantive change is made to the IMS.

I. PROGRAM PLANS

Item 1a. Program (MDAP). Verify that the entry is a Major Defense Acquisition Program (MDAP) as specified on the most current DoD MDAP list published by USD (AT&L) (e.g., "AESA- Active Electronically Scanned Array Program"). Ensure that the same MDAP name is used for each related CSDR plan type (program plan, contract plan, and subcontract plan).

Item 1b. Prime Mission Product. Verify that the entry is the official military designation for the end item as specified by the appropriate classification standard (e.g., DoD 4120.15-L "Military Designation of Military Aerospace Vehicles" would specify "F-35" for the Joint Strike Fighter). If the end item does not have a military designation, the entry should reflect the name of the product being developed or procured. For example, during development many mission system components on an aircraft do not have an official military designation. In such cases, the entry should reflect the name of the WBS element, such as Communications, Navigation and Identification (CNI).

Item 1c. Milestone. Verify that the block has been checked for the appropriate milestone for which reporting will begin for the program: A (entering technology development), B (entering system development and demonstration) and C (entering production and deployment) for low rate initial production (LRIP) or production (full rate).

Item 2. MIL-HDBK-881 (current version) Appendix Used. Verify that the entry reflects a specific category of defense materiel item contained in the appropriate Appendix to MIL-HDBK-881 (current edition) that was used as the basis for the WBS structure (e.g., Appendix A: Aircraft Systems).

Item 3. Submission Type. Verify that the appropriate box has been properly checked to indicate whether the program plan is an initial submission or a change to a previous CAIG-approved program plan.

Item 4. Current Submission Date. Verify that the correct date has been entered as to when the reporting organization submitted the program plan. The entry should reflect appropriate numeric data for the year, month, and day. For example, December 31, 2004, should be entered as 20041231.

Item 5. Last Approved Plan Date. Verify that the correct date has been entered as to when the CAIG last approved a program plan for this program. The entry should reflect numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231. If this is the initial program plan submission, or if no plan has yet been approved, verify that "N/A" has been entered.

Items 6a through 6d. Point of Contact (POC) Information. Verify that the relevant information about the POC has been entered as follows: item 6a, name, street address, city, state, and ZIP code; item 6b, telephone number, including area code; item 6c, fax number, including area code; and item 6d, e-mail address.

Item 7. Plan Type. Verify that the Program box has been checked.

Item 8. Preparing Organization. Verify that the name of the organization preparing the program plan has been entered. This should normally be a DoD Program Office.

Item 9. Approved Plan Number. If this is an initial submission, this box should have been left blank (Although it is acceptable for the word “Initial” to have been entered.). If the plan is a revision (i.e., “Change” in Item 3 is marked with an “x”), verify that the plan number is the one assigned by the DCARC to the previous version. The first revision will have an “R” added to the plan number; the second revision will become “R1”, etc., but this will be done by the DCARC.

Item 10. WBS Element Code.

Item 10a. Program. Verify that the WBS element codes have been entered using numeric decimals (e.g., 1.0 for parent, 1.1 for child of 1.0, and 1.1.1 for child of 1.1). Only numeric decimals may be used for program plans. Program plans are usually developed at a level three WBS, but can be developed at lower levels as necessary. Verify that the WBS is consistent with both the Cost Analysis Requirements Description (CARD) and the Program Plan Dictionary. Also verify that all children have parents and that no parent has only one child.

Item 10b. Contract. Verify that item 10b. has been left blank, since no corresponding contract WBS element codes are required for program plans.

Item 11. WBS Reporting Elements. Verify that the titles have been entered for the specific WBS reporting elements. These elements should be consistent with those provided in the MIL-HDBK-881 Appendix cited in item 2. Subsystems should be identified by their official designations (e.g., T700 Engine, AN/APG-73 Radar) to allow for identification of subsystems that are common to other major systems.

Item 12a. Contractor Name. Verify that “Refer to RDT” has been entered.

Item 12b. Contract Number. Verify that this item has been left blank.

Item 13. Reports Required. For each WBS element listed, verify that the following items have been filled out correctly and represent a compilation across all applicable contract and subcontract plans.

Item 13a. CWBS Dictionary. Verify that an X has been entered if the WBS element requires a definition in the CWBS Dictionary or an “N/A” has been entered if the

WBS element is not applicable and no costs will be reported for the element. Verify that every row in this column has been marked with either an X or an “N/A”. Further, verify that the entries in this column match those in the DD 1921 column (item 13b).

Item 13b. DD 1921 (Cost Data Summary Report). Verify that an X has been entered if the WBS element requires cost reporting on DD Form 1921, “Cost Data Summary Report,” or an “N/A” has been entered if the WBS element is not applicable and no costs will be reported for the element. Verify that every row in this column has been marked with either an X or an “N/A”. Further, verify that the entries in this column match those in the CWBS column (item 13a).

Item 13c. DD 1921-1 (Functional Cost Hour Report). Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, verify that an X has been entered if the WBS element requires cost reporting on DD Form 1921-1, “Functional Cost-Hour Report.” Unlike items 13a and 13b, those rows that did not receive an X should have been left blank.

Item 13d. DD 1921-2 (Progress Curve Report). Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, verify that an X has been entered if the WBS element requires cost reporting on DD Form 1921-2, “Progress Curve Report.” Ensure that progress curve reports are only required for hardware items, never for software or common items. Unlike items 13a and 13b, those rows that did not receive an X should have been left blank.

Item 13e. SRDR Formats. Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, verify that an X has been entered if the WBS element requires Software Resource Data Reporting. Unlike items 13a and 13b, those rows that did not receive an X should have been left blank.

Item 14. CSDR Submission Dates. Verify that information related to the CSDR submissions has been provided as described in the following subparagraphs and represents a compilation across all applicable contract and subcontract plans.

Item 14a. Submission. Verify that the entire block of item 14a submission numbers has been extracted from each contract and subcontract plan and entered. Verify that each block starts with submission “1” and that there is a blank row between each series of blocks.

Item 14b. Form(s). Verify that the correct type of report has been identified for each planned CSDR submission, i.e., CWBS Dictionary (entered as CWBS), 1921, 1921-1, 1921-2, SRDR Initial Developer Report, and SRDR Final Developer Report. Note that SRDR initial and final reports are paired, i.e., for every SRDR Initial Developer Report, there must be a corresponding SRDR Final Developer Report. Verify that the entire block of item 14b Forms has been extracted from each contract and subcontract plan and entered. Verify that there is a blank row between blocks. Verify that all submissions are consistent with the “Reports Required” in items 13a through 13e.

Item 14c. Event. Using Tables 1 and 2 as guidance, verify that the correct event or time period corresponding to each planned CSDR submission (e.g., first flight test, annual reporting, etc.) has been entered. Further, verify that all required submissions have been extracted from item 14c of the contractor and subcontractor plans and included. Verify that they are consistent with items 13a through 13e. Note that the “Final” Contractor Cost Data Report is due 180 days after the end of the month in which delivery of the final major end item occurred.

Note that events may be entered in one of two ways: (1) if all reporting events for the prime and all direct reporting subcontractors share a series of common events and common reporting “As Of Dates” and “Due Dates”, all company names and plan reference numbers in item 14c may be entered on a single row, followed by individual rows for each common event and common date; or (2) if there are differences in the reporting events, “As of Dates”, or “Due Dates” between the prime and any direct reporting subcontractor, each reporting event must be entered discretely from each prime and subcontract plan, separated by a header row containing the company name and plan reference number.

Item 14d. As of Date. Using Tables 1 and 2 as guidance, verify that the correct “as of date” has been provided for each planned CSDR submission. This represents the cutoff date from the contractor’s accounting system that describes the data in the report. Verify that the entire block of item 14d As of Dates has been extracted from each contract and subcontract plan and entered. Verify that the appropriate numeric data has been entered for the year, month, and day. For example, December 31, 2004, should be shown as 20041231.

Item 14e. Due Date. Using Tables 1 and 2 as guidance, verify that the correct due date has been provided for each planned CSDR submission. This date is often, but not always, 60 days after the “as of date” found in item 14d. Verify that the entire block of item 14e As of Dates has been extracted from each contract and subcontract plan and entered. Verify that the appropriate numeric data has been entered for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Table 1: Contractor Cost Data Reporting

Report Timing Event	Special Submission Conditions: Sea Systems	14c. EVENT	14d. AS OF DATE	14e. DUE DATE
Integrated Baseline Review <i>with</i> a pre-contract award or post-contract award conference	Submission 1 - Total all ships Submission 2 - Each individual ship	Initial (Option 1)	Date of Integrated Baseline Review	60 days after the "AS OF DATE"
Integrated Baseline Review <i>without</i> a pre-contract award or post-contract award conference		Initial (Option 2)	120 days after Contract Award	60 days after the "AS OF DATE"
Development contract examples: 1st flight, Prototype Completion, Major Milestone, etc. Production contract: Delivery of each annual lot Production contract, Sea Systems: Construction mid-point or as determined by the CWIPT	Submission 1 - Each individual ship	Interim (Option 1)	180 days prior to the Event	60 days after the "AS OF DATE" (120 days prior to the Event)
		Interim (Option 2)	120 days after the Event	60 days after the "AS OF DATE" (180 days after the Event)
		Interim (Option 3)	Last day of the month during which the Event occurred	60 days after the "AS OF DATE" (180 days after the Event)
		Interim (Option 4)	Others as determined by the CWIPT	60 days after the "AS OF DATE" (180 days after the Event)
Delivery and acceptance by U.S. Government of the last major end item; unexpended balance is <i>less than</i> 5% of the total costs or \$25M	Submission 1 - Total all ships Submission 2 - Each individual ship	Final (Option 1)	Last day of the month in which the unexpended balance falls below 5% of total costs or \$25M	60 days after the "AS OF DATE"
Delivery and acceptance by U.S. Government of the last major end item; unexpended balance is <i>more than</i> 5% of the total costs or \$25M		Preliminary Final * (Option 2)	120 days after the last day of the month in which the last major end item was delivered and accepted	60 days after the "AS OF DATE"

* A Preliminary Final submission must eventually be accompanied by a Final submission

Note that, depending upon data needs, interim reports may be requested either before or after an event. For example, data could be requested earlier so that it could be used in developing an estimate; or data could be requested later so that it would encompass all costs through a given event. For planning purposes, however, Table 1 should be used.

Table 2: Software Resource Data Reporting

DD Form	14c. EVENT	14d. AS OF DATE	14e. DUE DATE
Initial Developer Report	Initial	Date of Contract Award	60 days after Contract Award
Initial Developer Report	Release XX Start	Date of Release XX Start	60 days after Release XX Start
Final Developer Report	Release XX Finish	Date of Release XX Delivery	60 days after Release XX Finish
	Repeat Release XX Start and Finish pattern for each subsequent Release		
Final Developer Report	Final	Date of Contract Completion	60 days after Contract Completion

Notes:

- (1) The Initial Developer Report is always paired with a Final Developer Report
- (2) The first Initial Developer Report is a report for the entire software development project
- (3) The last Final Developer Report is a report for the entire software development project
- (4) Contracts with only one release need to report a Initial Developer Report and a Final Developer Report once for the entire project

Item 15. Remarks. This block should have been used to provide any pertinent remarks about the program plan that help explain or clarify any of the entries for items 1 through 14. Remarks continuation sheets should have been used as necessary. The following three entries are mandatory:

- Program Overview

Item 15 must contain a paragraph that briefly describes the program. A typical source for such information is the CARD, Section 1.0, System Overview.

- Contracting Approach

Item 15 must contain a paragraph that briefly describes the acquisition and contracting strategies and that helps explain or clarify the approaches that guided the development of the CSDR plans. Contracting approaches using, for example, a Lead System Integrator or a Joint Venture, should be explained in detail. A typical source for such information is the CARD, Section 8.0, Acquisition Plan and/or Strategy.

- Quantity Overview

Item 15 must contain a paragraph that briefly describes the quantity and nature of the units to be developed and/or manufactured for each contract. A typical source for such information is the CARD, Section 4.0, Quantity Requirements.

II. CONTRACT AND SUBCONTRACT PLANS

Note that it is imperative that consistency be maintained among the various plans for a given program. For example, items 14a through 14e of the program plan are summaries of all the contract and subcontract plans. Changes to contract and/or subcontract plans must thus be appropriately reflected on program plans.

Item 1a. Program (MDAP). Verify that the entry is a Major Defense Acquisition Program (MDAP) as specified on the most current DoD MDAP list published by USD (AT&L) (e.g., "AESA- Active Electronically Scanned Array Program"). Ensure that the same MDAP name is used for each related CSDR plan type (program plan, contract plan, and subcontract plan).

Item 1b. Prime Mission Product. Verify that the entry is the official military designation for the end item as specified by the appropriate classification standard (e.g., DoD 4120.15-L "Military Designation of Military Aerospace Vehicles" would specify "F-35" for the Joint Strike Fighter). The end item being reported could have a different designation than the total program (e.g., the preparer would enter "AN/APG-81 Radar" for the F-35 Radar contract plan). If the end item does not have a military designation, enter the name of the product being developed or procured. For example, during development many mission system components on an aircraft do not have an official military designation. In these cases, enter the name of the WBS element, such as Communications, Navigation and Identification (CNI).

Item 1c. Milestone. Verify that the block has been checked for the appropriate milestone for which reporting will begin for the program: A (entering technology development), B

(entering system development and demonstration) and C (entering production and deployment) for low rate initial production (LRIP) or production (full rate).

Item 2. MIL-HDBK-881 (current version) Appendix Used. Verify that the entry reflects a specific category of defense materiel item contained in the appropriate Appendix to MIL-HDBK-881 (current edition) that was used as the basis for the WBS structure (e.g., Appendix A: Aircraft Systems).

Item 3. Submission Type. Verify that the appropriate box has been properly checked to indicate whether the contract plan is an initial submission or a change to a previous CAIG-approved contract plan.

Item 4. Current Submission Date. Verify that the correct date has been entered as to when the reporting organization submitted the plan. The entry should reflect appropriate numeric data for the year, month, and day. For example, December 31, 2004, should be entered as 20041231.

Item 5. Last Approved Plan Date. Verify that the correct date has been entered as to when the CAIG last approved a contract plan for this program. The entry should reflect numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231. If this is the initial program plan submission, or if no plan has yet been approved, verify that “N/A” has been entered.

Items 6a through 6d. Point of Contact (POC) Information. Verify that the relevant information about the POC has been entered as follows: item 6a, name, street address, city, state, and ZIP code; item 6b, telephone number, including area code; item 6c, fax number, including area code; and item 6d, e-mail address.

Item 7. Plan Type. Verify that (1) the Contract box has been checked and (2) the appropriate block for Prime or Sub has been checked.

Item 8. Preparing Organization. Verify that the name of the organization preparing the contract plan has been entered. This should normally be a DoD Program Office.

Item 9. Approved Plan Number. If this is an initial submission, this box should have been left blank (Although it is acceptable for the word “Initial” to have been entered.). If the plan is a revision (i.e., “Change” in Item 3 is marked with an “x”), verify that the plan number is the one assigned by the DCARC to the previous version. The first revision will have an “R” added to the plan number; the second revision will become “R1”, etc., but this will be done by the DCARC.

Item 10. WBS Element Code. Numeric decimals are the preferred method for entering WBS element codes (e.g., 1.0 for parent, 1.1 for child of 1.0, and 1.1.1 for child of 1.1). However, deviations may be requested from the DCARC with justification to use either thousand numeric (e.g., 1000 for parent, 1100 for child of 1000, and 1110 for child of

1100) or alpha (e.g., A for parent, AA for child of A, and AAA for child of AA). The DCARC will consider such requests on a case-by-case basis.

Item 10a. Program. Verify that each WBS element code exactly matches a code on the program plan. Note, however, that not all codes must be represented, only those to which a code in item 10b maps.

Item 10b. Contract. Verify that the contractor has entered its internal WBS element codes that map to the program WBS element codes in 10a. For contract plans, reporting must be at least to level three, but, depending upon the specifics of a given program, will often be at lower levels. Verify that the WBS is consistent with the CARD. Also verify that all children have parents and that no parent has only one child.

Item 11. WBS Reporting Elements. Verify that the titles have been entered for the specific WBS reporting elements. These elements should be consistent with those provided in the MIL-HDBK-881 Appendix cited in Item 2. Subsystems should be identified by their official designations (e.g., T700 Engine, AN/APG-73 Radar) to allow for identification of subsystems that are common to other major systems. Also verify that the appropriate Summary Reporting Elements required for the DD Form 1921 report have been entered.

For all contract/subcontract plans, the standard summary elements (available from the DCARC website) must be listed below the WBS elements. An X must be placed in item 13b (and only item 13b) for the applicable summary elements.

Item 12a. Contractor Name. Verify that (if known) the name of the responsible contractor or subcontractor has been entered for the first row WBS element. Verify that the name of any direct reporting subcontractor has been entered for the particular element for which it is responsible. Verify that “TBD” has been entered if the contractor (or subcontractor) is not yet known.

Item 12b. Contract Number. Verify that (if known) the assigned prime contract number (and only the prime contract number) that the prime contractor has with the Government has been entered for the first row WBS element. Verify that “TBD” has been entered if the number is not yet known. Subcontract numbers should only be provided in Item 15. Remarks.

Item 13. Reports Required. For each WBS element listed, verify that the following items have been filled out correctly.

Item 13a. CWBS Dictionary. Verify that an X has been entered if the WBS element requires a definition in the CWBS Dictionary or an “N/A” has been entered if the WBS element is not applicable and no costs will be reported for the element. Verify that every row in this column has been marked with either an X or an “N/A”. Further, verify that the entries in this column match those in the DD 1921 column (item 13b).

Item 13b. DD 1921 (Cost Data Summary Report). Verify that an X has been entered if the WBS element requires cost reporting on DD Form 1921, “Cost Data Summary Report,” or an “N/A” has been entered if the WBS element is not applicable and no costs will be reported for the element. Verify that every row in this column has been marked with either an X or an “N/A”. Further, verify that the entries in this column match those in the CWBS column (item 13a).

Item 13c. DD 1921-1 (Functional Cost Hour Report). Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, verify that an X has been entered if the WBS element requires cost reporting on DD Form 1921-1, “Functional Cost-Hour Report.” Unlike items 13a and 13b, those rows that did not receive an X should have been left blank.

Item 13d. DD 1921-2 (Progress Curve Report). Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, verify that an X has been entered if the WBS element requires cost reporting on DD Form 1921-2, “Progress Curve Report.” Ensure that progress curve reports are only required for hardware items, never for software or common items. Unlike columns 13a and 13b, those rows that did not receive an X should have been left blank.

Item 13e. SRDR Formats. Using the current edition of the CSDR Manual (DoD 5000.04-M-1) as guidance, verify that an X has been entered if the WBS element requires Software Resource Data Reporting. Unlike items 13a and 13b, those rows that did not receive an X should have been left blank.

Item 14. CSDR Submission Dates. Verify that information related to the CSDR submissions has been provided as described in the following subparagraphs.

Item 14a. Submission. Verify that the sequential number of each planned CSDR submission (beginning with 1) has been properly provided.

Item 14b. Form(s). Verify that the correct type of report has been identified for each planned CSDR submission, i.e., CWBS Dictionary (entered as CWBS), 1921, 1921-1, 1921-2, SRDR Initial Developer Report, and SRDR Final Developer Report. Note that SRDR initial and final reports are paired, i.e., for every SRDR Initial Developer Report, there must be a corresponding SRDR Final Developer Report. Verify that all submissions are consistent with the Reports Required in items 13a through 13e.

Item 14c. Event. Using Tables 1 and 2 as guidance, verify that the correct event or time period corresponding to each planned CSDR submission (e.g., first flight test, annual reporting, etc.) has been entered. Further, verify that all required submissions have been included and are consistent with items 13a through 13e. Note that the “Final” Contractor Cost Data Report is due 180 days after the end of the month in which delivery of the final major end item occurred.

Item 14d. As of Date. Using Tables 1 and 2 as guidance, verify that the correct “as of date” has been provided for each planned CSDR submission. This represents the cutoff date from the contractor’s accounting system that describes the data in the report. Verify that the appropriate numeric data has been entered for the year, month, and day. For example, December 31, 2004, should be shown as 20041231.

Item 14e. Due Date. Using Tables 1 and 2 as guidance, verify that the correct due date has been provided for each planned CSDR submission. This date is often, but not always, 60 days after the “as of date” found in Item 14d. Enter the appropriate numeric data for the year, month, and day. For example, December 31, 2004, would be shown as 20041231.

Item 15. Remarks. Verify that this item contains any pertinent remarks about the contract plan that help explain or clarify any of the entries for items 1 through 14. Remarks continuation sheets should have been used as necessary. For Contract/Subcontract CSDR Plans, the following entries are mandatory:

a. Non-Recurring/Recurring. Refer to the specific definitions and requirements in the CSDR Manual, DoD 5000.04-M-1 and the definitions in the DIDS for DD Forms 1921, 1921-1 and 1921-2. Any refinements or expansions of these definitions must be agreed to in the pre-contract or post contract award conference between the PM/CWIPT and the reporting contractor and approved by the OSD CAIG Chair before being incorporated into the contract. If the plan is submitted BEFORE the pre-contract or post contract award conference, enter TBD. Otherwise, enter the agreed upon changes or enter “no refinements or expansions warranted”, as applicable.

b. Cost Accounting Standards (CAS) Disclosure Statement Differences. Contractors are required to follow the accounting procedures specified in their CAS Disclosure Statement. As part of the pre/post award conference, the CWIPT and the contractor will review the CAS Disclosure Statement in conjunction with the reporting requirements contained in the DD 1921-1 and DD 1921-2 DIDs and related formats. This review will address the need for mapping from the contractor’s accounting system into the required CCDR categories. If the plan is submitted BEFORE the pre-contract or post contract award conference, enter TBD. Otherwise, enter the results of the review, as applicable.

c. DD Form 1921-2, Progress Curve Report.

1. The CWIPT is responsible for determining for cost estimating purposes whether unit or lot reporting is appropriate for the DD Form 1921-2, Progress Curve Report. This reporting requirement only applies to the prime contractors or subcontractors that actually develop and produce an end item rather than procuring it from another source. Specify whether the 1921-2 will be reported by unit or lot and add amplifying instructions as applicable.

2. Product Characteristics. The CWIPT is responsible for specifying the key physical, technical, and performance characteristics for the WBS element(s) being reported (e.g., weight, range, and speed). These characteristics must be related to the cost and hours data being reported and, as such, be useful for cost estimating purposes. Classified characteristics are excluded from this requirement. Identify the specific unclassified characteristics and related metrics (e.g., weight, range, and speed) for each prime, associate, or subcontractor expected to meet the CCDR reporting thresholds. If a specific contractor or subcontractor is not yet known, enter “TBD”, the WBS elements, and expected technical characteristics. Airframe weight is a mandatory requirement for aircraft contracts. Enter the specific product characteristics and amplifying instructions, as applicable.

ADDITIONAL REQUIRED DOCUMENTATION

Before beginning a Program Plan CSDR evaluation, verify that:

- DCARC has the most recent Cost Analysis Requirements Description (CARD) available in eRooms
- The Program Office has submitted:
 - The Program Plan Resource Distribution Table (RDT)
 - The Program Plan Project Applicability Matrix (PAM), if applicable
 - The Program Plan WBS Dictionary
 - An Integrated Master Schedule (IMS), or other authoritative schedule
- The Program Office has cited the Selected Acquisition Report (SAR) or other authoritative budget document

Before beginning a Contract/Subcontract Plan CSDR evaluation, verify that:

- DCARC has the most recent Cost Analysis Requirements Description (CARD) available in eRooms
- The Program Office has submitted:
 - The Contract Plan Resource Distribution Table (RDT)
 - The Contract Plan Project Applicability Matrix (PAM), if applicable
 - An Integrated Master Schedule (IMS), or other authoritative schedule
 - RFP Language, if applicable
- The Program Office has cited the Selected Acquisition Report (SAR) or other authoritative budget document

Cost Analysis Requirements Description (CARD)

Although the primary responsibility for reviewing the CARD rests with OSD CAIG and the Service Cost Centers, the DCARC analyst should review the CARD to ensure the following:

- Verify that Section 12 of the CARD contains the same Program Plan that is uploaded by the Program Office into the e-Room;

- Verify that Section 1.0 (System Overview) of the CARD is consistent with the information provided under “Program Overview” in item 15 of the Program Plan;
- Verify that Section 8.0 of the CARD (Acquisition Plan and/or Strategy) is consistent with the information provided under “Contracting Approach” in item 15 of the Program Plan; and
- Verify that Section 4.0 of the CARD (Quantity Requirements) is consistent with the information provided under “Quantity Overview” in item 15 of the Program Plan.

Resource Distribution Table (RDT) (formerly referred to as the Resource Assignment Matrix (RAM)). The RDT is designed to help ensure that all contracts meeting the reporting thresholds contain CSDR requirements. The RDT must contain the name and address of any prime contractors, subcontractors, lower-tier subcontractors, and Government-Furnished Equipment (GFE) providers that may meet the CSDR reporting thresholds along with the specific WBS elements for which they are responsible.

- Program Plan RDT. Contract/subcontract information provided in the RDT section must be consistent with the current contract and cost information provided in other official program acquisition documents such as the Selected Acquisition Report (SAR) and the Acquisition Plan (required by the Federal Acquisition Regulation (FAR)) and is required to be updated every year. Note that including a particular contract or subcontract in the RDT does not automatically result in CSDR being required. This decision is made by the CWIPT in coordination with the program manager. An example of a properly completed RDT can be found at the DCARC website (<http://DCARC.pae.osd.mil>). The information supplied is not intended in any way to preempt the prime contractor’s selection process for subcontractors. Instead, its purpose is to establish an early tracking mechanism to ensure all appropriate reporting requirements are implemented. The information contained in the RDT must be updated as RFPs are issued and contracts are awarded. In general, Program RDTs and program plans must be updated and submitted to the DCARC at least annually. The following information is mandatory:
 - For each prime contract,
 - Verify that contract identifies the contractor if known; otherwise a “TBD” is entered and includes the estimated total contract value and the estimated total software development effort that, for CSDR reporting purposes, represents the expected price at contract completion (i.e., initial contract award plus all expected contract changes). This value must also be based upon the assumption that all contract options will be exercised.
 - Verify that the contract identifies each subcontractor if known; otherwise a “TBD” is entered and includes the expected value and software development effort which, for CSDR reporting purposes, represents the expected price at contract completion (i.e., initial contract

- award plus all expected contract changes). This value must also be based upon the assumption that all contract options will be exercised.
- Verify the WBS contained in items 10a and 11 of the CSDR Program Plan, is annotated with “X” the WBS elements for which the prime contractor and each subcontractor have or will have effort.
- Government Furnished Equipment (GFE)
 - Verify that each source of GFE is identified, its estimated total value, and its estimated total software development effort that, for CSDR reporting purposes, represents the expected price at completion (i.e., initial funding plus all expected changes). This value must also be based upon the assumption that all funding options will be exercised.
 - Verify the WBS contained in items 10a and 11 of the CSDR Program Plan, is annotated with “X” the WBS elements for which the source of GFE has or will have effort.
 - Total Program Cost
 - Verify the total cost shown on the Program RDT equals the latest total Program Office cost estimate for that phase of the program, as shown in the SAR or another authoritative cost document.
- Contract/Subcontract Plan RDT. Subcontract information provided in the RDT section must be consistent with current contract/subcontract information provided in the Program Plan RDT and must conform to the applicable rules established above for the Program Plan RDT. The total cost must equal the contract value. In addition, the DCARC-assigned Approved Plan Number (item 9) for each subcontract between the prime and the subcontractor must be included.

Project Applicability Matrix (PAM). The PAM must contain the project name, description, and related WBS elements for those programs that include separate identifiable projects as part of an evolutionary acquisition strategy using spiral or incremental development approaches. An example of a properly completed PAM can be found at the DCARC website (<http://DCARC.pae.osd.mil>).

Program Plan Dictionary

The Program Office must provide the latest version of the Program Plan Dictionary.

Integrated Master Schedule (IMS), or other authoritative schedule

At least annually, the DCARC should have access to an authoritative document that provides the latest estimate of a program’s schedule. If available, an IMS is an excellent source of such information. If the IMS is not available, the Program Office should identify (and provide if necessary) an alternative document.

Selected Acquisition Report (SAR) or other authoritative budget document

At least annually, the DCARC should have access to an authoritative document that provides the latest estimate of a program’s costs. If available, a SAR is an excellent

source of such information. For non-SAR programs, the Program Office should identify (and provide if necessary) an alternative document.

RFP Language, if applicable

For those contract and subcontract plans submitted in conjunction with an RFP, the language that will incorporate CSDR reporting requirements into the contract must be provided.